

Author: Houston Analyst: Victoria Favorito Bill Number: AB 897

Related Bills: None Telephone: 845-3825 Amended Date: May 03, 2007

Attorney: Pat Kusiak Sponsor: \_\_\_\_\_

**SUBJECT:** Exempt Organizations/Exempt From State Taxes Upon Submission Of Notification Issued By The IRS Approving Exempt Status

- \_\_\_\_\_ ANALYSIS NOT REQUIRED of this bill – Not within scope of responsibility of this department.
- \_\_\_\_\_ TECHNICAL BILL – No program or fiscal changes to existing program.
- \_\_\_\_\_ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- \_\_\_\_\_ TECHNICAL AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.
- \_\_\_\_\_ MINOR AMENDMENT – Remainder of previous analysis of the bill as introduced/amended X March 29, 2007, still applies.
- \_\_\_\_\_ MINOR AMENDMENT – No change in approved position of \_\_\_\_\_. See Comments below
- \_\_\_\_\_ OTHER – See comments below.

This bill would eliminate the requirements for certain federally tax-exempt entities to apply for state tax exemption.

The May 03, 2007, amendments made technical changes by deleting California Revenue and Taxation Code (CR&TC) section 23701m and instead, added the bill's provisions to R&TC section 23701d.

The department's analysis of the bill as amended on March 29, 2007, still applies.

## Board Position:

_____ S	_____ NA	_____ NP
_____ SA	_____ O	_____ X NAR
_____ N	_____ OUA	_____ PENDING

## Franchise Tax Board Staff

## Date

Victoria Favorito

5/11/07